

ATTACHEMENT D

EXPENSE ELEMENT CONVERSION TABLE
(Sorted by SAP R2 Expense Element)

<u>New SAP Code</u>	<u>Old Code</u>	<u>Description</u>
600000	010	Salaries
600200	011	Direct Labor
600205	012	Indirect Labor
600210	013	Overtime Premium
600215	014	Shift Differential Hourly
600220	015	Lapsed Time
600225	016	Maintenance Labor
600005	018	Non Exempt OT
600010	019	Non Production Time
600100	020	Emp Benefit Salaried
600300	021	Emp Benefit Hourly
600235	022	Double Time Pay
600015	023	Shift Differential
600305 / 600307	024	Time and Half
600310 / 600312	025	E/B OT Premium
600020	026	Short Term Disabilities
600025	027	Bonus & Allow
600240	028	Annual Bonus Hourly
600030	029	Severance Pay
601000	030	Travel Expense
600035	031	Salaried Maint OT
600040	034	Incentive Pay
601005	035	Meals/Entmt. 50%
601025	038	Spousal Travel 0%
610330	041	Telephone
601600	042	Meals On Site
610345	044	Data Transmission
601300	046	Cellular Phone
601305	047	Pager
600045	048	Sal OT Mf Production
600050	049	Sal OT M-F Maint
601303	050	Wireless PDA
611000	053	Stationery Supplies
601030	060	Exp With Others
611225 / 611226/611228 / 611230 / 611234	071	Exper Samples
611236	075	Exper. Direct Materials
611239	076	Experimental Materials
611242	078	Exper. Design
650415	160	Miscellaneous
601610	164	Relocation Meals
601605	165	Emp Relocation Expense
601135	170	Auto Expense
601100	172	Auto Leasing Expense
601105	173	Auto Operating Expense
610200	210	Rent Premises
610300	220	Electricity
610320	221	Fuel Oil

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610310	223	Natural Gas
610325	224	Water & Sewage
610315	225	Propane Gas
610000	252	Depreciation
612000	253	Office Equipment Rentals
610005	255	Depreciation Idle
610010	256	Software Amort
650510	346	Sales & Use Tax
632050	411	Seminars, workshops, conventions
640000	450	Contributions
643000	452	Business Gifts
640005	453	Sponsorship 501
640010	454	Sponsorship N-501
641000	455	Research Grants
631000	470/471	Consultant Services/Consultant Services Retired
630000	472/476	Professional Services-Indiv/Prof Svc-Firm
630010	477	Prof Svc Data Pro
601200	503	Dues
601635	510	Employee Relations Other
601615	513	Educational Refund
601620	514	Education Refund Tax
512005	523	Printing General
650000	530	Insurance
611005	540/541	Postage/Mail Service
650500	590	Taxes
650250	591	Bonds & Licenses
600400	600	Temporary Help
600405	601	Permanent P/T Help
600410	610	COE/CO-OP/Intern
611200	630	Operating Supplies
610350	631	Satel. Whse Exp.
632000	632/543	Purchased Service/Microfilm Exp
650400	633	Non Recurr
611100	634	Repair Parts
620200	639/295	Freight
611269	640	Tools Maint Mtls
611224	645	Pack Materials
611115	647	Machine Improvements
611105	649	Safety Supplies
611110	652	Miscellaneous Equipment Purch
632065	655	Tech Svc Chg Out
610100	670	L/G On Disp Fa
632005	680	P/Svcs-Trucking
632010	681	P/Svcs - DP Equip
632015	682	P/Svcs - Ground
632020	683	P/Svcs - Security
632025	684	P/Svcs-Tech Rep

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632030	685	P/Svcs - Painting
632035	686	P/Svcs - Pest Control
632040	687	P/Svcs - Trash
632045	688	P/Svcs - Envir Dis
611203	690	Office supplies
611209	691	Supplies Lab
611212	692	Opr Supp - Cleaning
611215	693	Opr Supp - Chem
611218	694	Supplies Maintenance
611221	695	OS-Tobacco/ODM
690005	798	Pr Yr Rev Prod
690000	799	Prior Year Reverse
611270	816	Reduced to Filler Rework
611265 & 611266	817	Goods Destroyed Rework
611120	854	Mach Part Inv Adj
611260/611261	855	Physical Inv. Adj.
650425	856	Cost Transfer
601205	857	Publications
650435	858	Obsolescence Transfer
650440	859	Cost Transfer Whse, Trk
600263	864	Maint Serv Labor
650450	899	Deviation Account
650305	945	Accord Proceeds
650430	998	Project Cost Transfers